

Z 1
-63A22

Regulation 31

under The Assessment Act

PAYMENTS TO MINING MUNICIPALITIES

INTERPRETATION

1. In this Regulation,

- (a) "adjusted mill rate" means the number of mills in the dollar determined by dividing the total of all estimates for the preceding year approved for the purpose of mining payments in respect of a municipality by the total of the municipal mines assessment and the equalized assessment of the municipality for the same year;
- (b) "approval of the Minister" means the approval of the Minister as signified by his signature on estimates, by-laws, resolutions, conveyances and other records and documents;
- (c) "equalized assessment" means the assessment amount determined in accordance with section 18;
- (d) "local board" means any school board, public utility commission, transportation commission, public library board, board of park management, local board of health, board of commissioners of police, planning board or any other board, commission, committee, body or local authority established or exercising any power or authority under any general or special Act with respect to any of the affairs or purposes, including school purposes, of a municipality or of two or more municipalities or portions thereof;
- (e) "mine or mineral work" includes smelters;
- (f) "mining employee" means any person who is in receipt of or entitled to any salary, wages, or other direct compensation for services or labour performed in Ontario at the locations excepted from assessment under subsection 5 of section 35 of the Act, and who is,
 - (i) resident in a mining municipality at the time of the making of the last assessment of the mining municipality, or
 - (ii) resident outside a mining municipality and employed at a mine or mineral work in a mining municipality on the 1st day of October in any year;
- (g) "municipal mines assessment" means 50 per cent of the total of,
 - (i) \$1,800 for each mining employee shown in the register of the preceding year as working and residing in the municipality,
 - (ii) \$900 for each mining employee working in and residing outside the municipality on the 1st day of October in the preceding year as determined under section 20, and
 - (iii) mines profits as calculated under section 3 of *The Mining Tax Act* and set out by the mine assessor in the notices of assessment referred to in

section 11 of *The Mining Tax Act* in respect of all mines or mineral works located in the year of payment in the area comprising the municipality in that year, the amount of such mine profits to be the greater of those calculated with respect to the year 1956 or those calculated with respect to the year two years preceding the year of payment, but in this calculation the mine profits earned by a mine or mineral works that last operated on or after the 1st day of January, 1957, shall, in each of the five years following the year in which the mine or mineral works last operated, be the amount calculated as follows:

- a. in the first year, 100 per cent;
- b. in the second year, 80 per cent;
- c. in the third year, 60 per cent;
- d. in the fourth year, 40 per cent;
- e. in the fifth year, 20 per cent,

of the greater of the mine profits calculated for the mine in respect of the year 1956 or those calculated in respect of the year preceding the year the mine or mineral works last operated, and none of such mine profits of the mine shall thereafter be included,

or 100 per cent of the total of subclauses i and ii, whichever is the greater;

- (h) "municipality" means a city, town, village, township or improvement district;
- (i) "register" means register provided under subsection 1 of section 19;
- (j) "total of all estimates approved for the purpose of mining payments" in respect of any municipality for any specified year means,

- (i) the total amount that would have been levied in that year for all purposes of the municipality and its local boards if no mining payment for that year were received,

less,

- (ii) the portion of the payment for that year computed under clause a of section 5,

and subject to,

- (iii) any debt or credit adjustment re capital expenditures out of revenue and deficits as determined by the Department. O. Reg. 114/60, s. 1.

2.—(1) For the purpose of this Regulation a person shall be deemed to be resident in that municipality in which he is assessed as owner or tenant of a residence in which either his wife or any dependent child resides and, if not so assessed, in that municipality in which he ordinarily eats and sleeps.

(2) For the purpose of subclause iii of clause g of section 1, the date on which any mine or mineral works last operated is that certified by the mine assessor under *The Mining Tax Act*. O. Reg. 114/60, s. 2.

3. This Regulation applies to designated mining municipalities only. O. Reg. 114/60, s. 3.

DESIGNATION OF MINING MUNICIPALITIES

4. The following municipalities are designated as mining municipalities for the purposes of this Regulation:

1. The City of Sudbury.
2. The towns of Blind River, Capreol, Chelmsford, Cobalt, Geraldton, Haileybury, Levack, Matheson, Ojibway, Timmins.
3. The villages of Bancroft, Caledonia, Hagersville, Marmora.
4. The townships of Atikokan, Balfour, Belmont and Methuen, Black River, Blezard, Bucke, Capreol, Cardiff, Casimir, Jennings and Appleby, Coleman, Dowling, Drury, Denison and Graham, Falconbridge, Faraday, Hagar, Hanmer, Larder Lake, Marmora and Lake, Matachewan, Michipicoten, Mountjoy, Neelon and Garson, Oneida, Playfair, Rayside, Red Lake, Ross, Seneca, Teck, Tisdale, Waters, Whitney.
5. The improvement districts of Balmertown, Beardmore, Bicroft, Elliot Lake, Gauthier, Manitouwadge, McGarry, Onaping, Renabie. O. Reg. 114/60, s. 4.

COMPUTATION OF PAYMENT

5. In each year the Minister shall make a payment to each mining municipality, being the total of,

- (a) \$45 for each mining employee shown in the register of the preceding year as resident in and working outside the municipality; and
- (b) the amount in dollars resulting from applying the adjusted mill rate to the municipal mines assessment of the municipality. O. Reg. 114/60, s. 5.

6. In any year, the Minister may reduce the total payment to any municipality to an amount equal to 50 per cent of the sum of the total of all estimates for the preceding year approved for the purpose of mining payments for that municipality and the portion of the payment for that year computed under clause *a* of section 5. O. Reg. 114/60, s. 6.

7. In any year that the amount of a payment computed in accordance with section 5 is less than the total of the mines profits tax that would be collectable for that year by the municipality if it were not designated as a mining municipality and the amount the municipality could reasonably expect under a special grant scheme of Ontario, the Minister may increase the payment to an amount equal to 50 per cent of the sum of the total of all estimates for the preceding year approved for the purpose of mining payments for that municipality and the portion of the payment for that year computed under clause *a* of section 5. O. Reg. 114/60, s. 7.

8. Where in any year by inadvertence an amount has been approved by the Minister in excess of that computed in accordance with this Regulation, the Minister may pay the excess and the excess shall be recovered out of payments made to the municipality under this Regulation in subsequent years, over such term as is determined by the Minister. O. Reg. 114/60, s. 8.

9. For the purpose of computing payment to a municipality in the year of designation as a mining municipality, the adjusted mill rate and the municipal mines assessment of the municipality referred to in clause *b* of section 5 shall be computed in reference to the year in which the designation is made. O. Reg. 114/60, s. 9.

10. Notwithstanding clause *a* of section 1, in the case of a municipality designated as a mining municipality in the year of its incorporation, the adjusted mill rate for the purpose of computing the payment for the year of incorporation is the number of mills in the dollar determined by dividing the total of all estimates approved for the purpose of mining payments for that municipality for the said year by the total of the municipal mines assessment and the equalized assessment of the municipality for the same year; but, in determining the estimates approved for the purpose of mining payments, the amount to be deducted as the portion of the payment computed under clause *a* of section 5 is the amount determined at \$45 per mining employee shown in the register of the year of incorporation as residing in and working outside the municipality. O. Reg. 114/60, s. 10.

11.—(1) Where in any mining municipality the last operating mine closes down, the payment in the first year after the closing and in each year thereafter shall not be computed in accordance with section 5, 6 or 7, but the Minister shall make a payment,

- (a) in the first year equal to 100 per cent;
- (b) in the second year equal to 80 per cent;
- (c) in the third year equal to 60 per cent;
- (d) in the fourth year equal to 40 per cent; and
- (e) in the fifth year equal to 20 per cent,

of the payment made in the year in which the mine closes down.

(2) Subsection 1 does not apply where the register of the municipality, for the year in which the mine closed, showed miners resident in and working outside the municipality. O. Reg. 114/60, s. 11.

12. Except in the cases to which subsection 1 of section 11 applies, if the amount payable to a mining municipality under this Regulation is less in any year than the amount paid in the preceding year, the Minister may approve an amount not greater than the larger amount. O. Reg. 114/60, s. 12.

CONDITIONS OF PAYMENT

13.—(1) Where a mining municipality does not comply with this Regulation or does not obtain the approval of the Minister to,

- (a) the estimates of the municipality and its local boards;
- (b) the amounts to be provided for and included in the estimates, whether to be provided by taxation or otherwise;
- (c) the imposition, rating and levying of all rates, assessments and taxation upon any or all of the rateable property within the municipality;
- (d) the rates, rents and charges imposed, levied or collectable for supply or service of any public utility;
- (e) the imposition and charging of all licence, permit or other fees, charges and expenses;
- (f) the sale or other disposition of any assets; and
- (g) the passing of by-laws providing for the issue of debentures, the hypothecation of debentures or the sale thereof,

the Minister may withhold the whole or any part of a payment from the mining municipality.



Digitized by the Internet Archive
in 2025 with funding from
University of Toronto

<https://archive.org/details/31761120647441>

(2) When the municipality complies with this Regulation and obtains the approvals under subsection 1 within the year in respect of which the payment is computed, the Minister shall make the payment so withheld. O. Reg. 114/60, s. 13.

14. The Minister shall have access at all times to all books, records, papers and documents of a mining municipality and of every local board, including, but without limiting the generality of the foregoing, all assessment rolls, collectors' rolls, by-laws, minute books, books of account, vouchers and other records, papers and documents relating to its and their financial transactions, and may inspect, examine, audit and copy the books, records, papers and documents. O. Reg. 114/60, s. 14.

15. Where in any year the amount voted by the Legislature for the payments under this Regulation is insufficient to make the payments in full, the Minister may make a *pro rata* reduction. O. Reg. 114/60, s. 15.

EQUALIZATION OF ASSESSMENT

16. For the purpose of making uniform the methods of preparing assessment rolls in mining municipalities and for ascertaining whether the valuations of real property made by the assessor of each mining municipality bear a just relation one to another, the Minister may supervise the assessment and advise the assessors in respect of any particular assessment or omission to assess or generally in respect of all the assessments, or assessments of land only, or of buildings only, or business, included in the roll or rolls. O. Reg. 114/60, s. 16.

17. The Minister may ascertain whether the values of all lands and buildings and the amounts of business assessments as set down in the assessment roll or rolls of a mining municipality bear a just relation one to another. O. Reg. 114/60, s. 17.

18.—(1) In order to make a just distribution of payments as between mining municipalities, the Minister may in each year in respect of each municipi-

ality equalize the real property assessments and the business assessments upon which the current year's taxes are to be levied.

(2) The real property assessment together with business assessments of a mining municipality, as equalized by the Minister, is the equalized assessment of the mining municipality for the purpose of this Regulation. O. Reg. 114/60, s. 18.

TABULATION OF MINING EMPLOYEES

19.—(1) In each year the assessor of a mining municipality shall enter in a register provided for the purpose by the clerk of the municipality the name of every mining employee residing in the municipality, the name of the mine or mineral work at which the person is employed and the name of the municipality in which the mine or mineral work is located.

(2) Where the mine or mineral work is located in an area without municipal organization, the word "unorganized" shall be entered by the assessor after the name of the mine or mineral work.

(3) The register duly completed and certified by the assessor shall be returned to the clerk of the municipality with the assessment roll.

(4) The clerk shall make and certify a return to the Minister showing the number of mining employees,

(a) residing in and working in the municipality; and

(b) residing in and working outside the municipality as determined by the register. O. Reg. 114/60, s. 19.

20. The Minister may agree with the council of a mining municipality on the total number of non-resident mining employees in the municipality after a reference to the mines or mineral works or to the Ontario Mining Association has disclosed the number in the employ of the mines or mineral works on the 1st day of October in any year. O. Reg. 114/60, s. 20.

